

**PROPERTY ASSESSMENT APPEAL BOARD**  
**FINDINGS OF FACT, CONCLUSIONS OF LAW, AND ORDER**

PAAB Docket No. 2019-077-10075R

Parcel No. 221/00219-551-043

**Stephen Brom,**

Appellant,

vs.

**Polk County Board of Review,**

Appellee.

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**Introduction**

This appeal came on for hearing before the Property Assessment Appeal Board (PAAB) on April 9, 2020. Stephen Brom was self-represented. Assistant County Attorney David Hibbard represented the Polk County Board of Review.

Stephen G. Brom and Mary Kay Brom Joint Revocable Trust, and trustees Stephen G. Brom and Mary K. Brom, own a residential property located at 6560 SE Sweetgrass Lane, Pleasant Hill, Iowa. Its January 1, 2019, assessment was set at \$237,000, allocated as \$39,100 in land value and \$197,900 in building value. (Ex. A).

The Broms petitioned the Board of Review contending their assessment was not equitable as compared with assessments of other like property. Iowa Code § 441.37(1)(a)(1) (2019). The Board of Review denied the petition. (Ex. B).

The Broms then appealed to PAAB re-asserting their claim.

**General Principles of Assessment Law**

PAAB has jurisdiction of this matter under Iowa Code sections 421.1A and 441.37A. PAAB is an agency and the provisions of the Administrative Procedure Act apply. § 17A.2(1). This appeal is a contested case. § 441.37A(1)(b). PAAB may consider any grounds under Iowa Code section 441.37(1)(a) properly raised by the

appellant following the provisions of section 441.37A(1)(b) and Iowa Admin. Code R. 701-126.2(2-4). New or additional evidence may be introduced. *Id.* PAAB considers the record as a whole and all of the evidence regardless of who introduced it.

§ 441.37A(3)(a); *see also Hy-Vee, Inc. v. Employment Appeal Bd.*, 710 N.W.2d 1, 3 (Iowa 2005). There is no presumption the assessed value is correct, but the taxpayer has the burden of proof. §§ 441.21(3); 441.37A(3)(a). The burden may be shifted; but even if it is not, the taxpayer may still prevail based on a preponderance of the evidence. *Id.*; *Compiano v. Bd. of Review of Polk Cnty.*, 771 N.W.2d 392, 396 (Iowa 2009) (citation omitted).

### **Findings of Fact**

The subject property is a one-story townhome built in 2013. It has 1588 square feet of gross living area, 1170 square feet of average-plus-quality basement finish, a patio, an open porch, a deck, and a two-car attached garage. The site is 0.067 acres. The improvements are listed in normal condition with a 4+10 Grade (average quality). (Ex. A). The subject property is the middle unit of a triplex of townhomes. The Broms purchased the property in June 2014 for \$220,720.

Brom asserts his assessment is inequitable when compared with the assessments of his two neighboring townhomes, 6550 and 6570 SE Sweetgrass Lane. The three townhomes share a roof and foundation and have similar square footage, but each unit is unique. Brom described these properties as exterior units, each with a three-car garage, which were marketed and sold for \$20,000 more than his unit. We note there is no evidence in the record stating the comparables' sale prices or sale dates. All of the units have similar site size and the same land valuation. Each of the townhomes receives a partial tax abatement. There is no evidence showing the subject property or the adjoining units have recently sold. Brom testified he has not had a recent appraisal of his property.

The Board of Review submitted the cost sheets for the subject property and the neighboring townhomes. Chief Deputy Assessor Amy Rasmussen testified she was familiar with these properties and noted the primary differences were the amount of

basement finish and garage size. She also testified Brom incorrectly listed the assessed values of his comparables on his petition.<sup>1</sup> The following table summarizes those differences. (Exs. D-F).

Comparable	Gross Living Area (SF)	Basement Finish (SF)	Garage Area (SF)	Assessed Value	Basement finish price	Garage price
Subject Property	1588	1170	460	\$237,000	\$32,058	\$16,772
1 – 6550 Sweetgrass	1578	834	640	\$236,600	\$22,852	\$20,595
2 – 6570 Sweetgrass	1578	834	640	\$235,900	\$22,852	\$20,595

Each unit has the same year built and the same quality of construction and condition. We note the basement finish alone increases the Broms' base cost by almost \$10,000, yet the difference in total assessed values is only \$400 and \$1,100 respectively. In addition to the foregoing differences, we also note Comparables 1 and 2 have slightly larger decks and whirlpools when compared to the subject property. When questioned whether there was a market differential between end units and interior units, Rasmussen testified no adjustments were made here.

## Analysis & Conclusions of Law

The Broms contend the subject property is inequitably assessed as provided under Iowa Code section 441.37(1)(a)(1). They bear the burden of proof. § 441.21(3).

To prove inequity, a taxpayer may show an assessor did not apply an assessing method uniformly to similarly situated or comparable properties. *Eagle Food Centers v. Bd. of Review of the City of Davenport*, 497 N.W.2d 860, 865 (Iowa 1993). The Broms have failed to show any variation in assessment methodology among the properties.

Alternatively, a taxpayer may show the property is assessed higher proportionately than other like properties using criteria set forth in *Maxwell v. Shivers*, 133 N.W.2d 709, 711 (Iowa 1965). The *Maxwell* test provides inequity exists when, after considering the actual (2018) and assessed (2019) values of similar properties, the

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<sup>1</sup> It appears Broms' statement of the subject and comparables' assessments may have included reductions for abatements.

subject property is assessed at a higher proportion of its actual value. *Id.* This is commonly done through an assessment/sales ratio analysis comparing prior year sales (2018) and current year assessments (2019) of the subject property and comparable properties. It is insufficient to simply compare the subject property's assessed value to the assessments of other properties.

The Broms submitted two properties for comparison, but there is no evidence of their sales prices or sale dates. Nor did the Broms offer evidence of their home's January 1, 2019 market value. Thus, we cannot complete the *Maxwell* analysis. As such, this record is insufficient to determine if the subject property is assessed at a higher proportion of its actual value when compared to the comparables offered. Nonetheless, while the current record is insufficient to grant the Broms' requested relief, we suggest the Board of Review consider whether the market recognizes a difference between the end units and interior unit here and determine whether adjustments may be necessary in future assessment cycles.

Viewing the record as a whole, we find the Broms failed to prove the subject property's assessed value is inequitable.

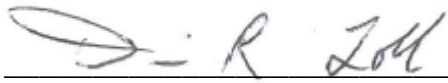
## **Order**

PAAB HEREBY AFFIRMS the Polk County Board of Review's action.

This Order shall be considered final agency action for the purposes of Iowa Code Chapter 17A (2019).

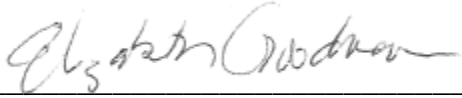
Any application for reconsideration or rehearing shall be filed with PAAB within 20 days of the date of this Order and comply with the requirements of PAAB administrative rules. Such application will stay the period for filing a judicial review action.

Any judicial action challenging this Order shall be filed in the district court where the property is located within 30 days of the date of this Order and comply with the requirements of Iowa Code section 441.37B and Chapter 17A.



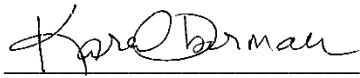
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Dennis Loll, Board Member



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Elizabeth Goodman, Board Member



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Karen Oberman, Board Member

Copies to:

STEPHEN BROM  
6560 SE SWEETGRASS LN  
PLEASANT HILL, IA 50327

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